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PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

No. 01/2025-State Tax (Rate)

Sachivalaya, Gandhinagar, 16th January, 2025

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No. (GHN-7)/GST-2025/S.9(1)(62)/GST Cell:- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Gujarat Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-31) GST-2017/S. 9(1)(1) dated the 30th June, 2017 being Notification No. 01/2017-State Tax (Rate), namely :-

In the said notification, -

- (a) in Schedule I – 2.5%, after S. No. 98A and the entries relating thereto, the following S. No. and entries shall be inserted, namely :-

“98B.	1904	Fortified Rice Kernel (FRK)”;
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- (b) in Schedule III – 9%, against S. No. 15, in column (3), after the words “commonly known as Murki”, the words”, Fortified Rice Kernel (FRK)” shall be inserted;

- (c) after the Schedule VII, in the Explanation, for clause (ii) and the proviso appended to it, the following clause shall be substituted, namely :-

‘(ii) The expression ‘pre-packaged and labelled’ means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are ‘pre-packed’ as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.

2. This notification shall come into force with immediate effect.

By order and in the name of the Governor of Gujarat,

DR. NISARG JOSHI,

Deputy Secretary to Government.

